

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA)
Petitioner)
V.)
ROBERT DEWALLACE)
Respondent)

M.B.D. No.

04^{MBD} 10244

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).
2. Patricia Casey-Ortiz is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Robert DeWallace resides or is found at 196 North Road, Sudbury, Massachusetts 01776 within the jurisdiction of this Court.
4. Section 6020(b) of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury, acting by his agents and employees in the Internal Revenue Service, to make a return from his own knowledge and from such information as he can obtain through testimony or otherwise for a person who fails to file a return. For the purpose of making such a return, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to making the return.
5. On February 25, 2004, Revenue Officer Patricia Casey-Ortiz issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Robert DeWallace, directing him to appear before Revenue Officer Patricia Casey-Ortiz at 118 Turnpike Road, Suite 100 Southborough, MA 01772 at 11:30 A.M. on March 23, 2004 and to produce for examination (and give testimony relating to) documents and financial records for the year(s) ending December 31, 2000, December 31, 2001 and December 31, 2002.

A copy of the Summons is attached to this Petition as "Exhibit A". On February 25, 2004, Revenue Officer Patricia Casey-Ortiz served the Summons on Robert DeWallace by handing an attested copy of the summons to whom it was directed. Revenue Officer Patricia Casey-Ortiz signed a certification on the face of the copy of the Summons served that it is a true and correct copy of the original.

6. Robert DeWallace has failed and refuses to comply with the Summons.

7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Robert DeWallace for examination by an officer of the Internal Revenue Service is necessary to make federal income tax returns for the year(s) ending December 31, 2000, December 31, 2001 and December 31, 2002.

WHEREFORE, the petitioners pray that:

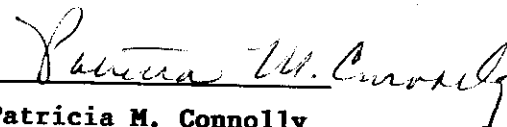
1. Robert DeWallace be ordered to show cause, if any he has, why he should not obey the Summons;

2. Robert DeWallace be ordered to obey the Summons at a time and place to be fixed by Revenue Officer Patricia Casey-Ortiz or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action to be awarded to the United States.

By their attorney,

MICHAEL SULLIVAN
United States Attorney

By: 
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